



Income Tax Credit Deferral

IT-500

Submit this form with Form IT-201, IT-203, or IT-205.

Name(s) as shown on return	Identifying number (SSN or EIN)
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Schedule A – Nonrefundable credits subject to deferral (see instructions)

A Credit name credit form number and line number	B Amount of credit subject to deferral	C Amount of credit allowed to be used against the tax (column B × line 6)	D Amount of credit deferred (column B – column C)
Alternative fuels credit (Form IT-253, line 5)	.00	.00	.00
Defibrillator credit (Form IT-250, line 14)	.00	.00	.00
Empire State commercial production credit (Form IT-246, line 11)	.00	.00	.00
EZ capital tax credit (Form IT-602, line 27)	.00	.00	.00
EZ investment tax credit (including EZ employment incentive credit) (Form IT-603, line 27)	.00	.00	.00
EZ wage tax credit (Form IT-601, line 36)	.00	.00	.00
Employment of persons with disabilities credit (Form IT-251, line 20)	.00	.00	.00
FSI EZ investment tax credit (including FSI EZ employment incentive credit) (Form IT-605, line 32)	.00	.00	.00
FSI investment tax credit (including FSI employment incentive credit) (Form IT-252, line 33)	.00	.00	.00
Fuel cell electric generating equipment credit (Form IT-259, line 5)	.00	.00	.00
Green building credit (Form DTF-630, line 18)	.00	.00	.00
Historic barn rehabilitation credit (see Investment credit)			
Historic homeownership rehabilitation credit (Form IT-237, line 13)	.00	.00	.00
Investment credit (including employment incentive credit, retail enterprise credit, and historic barn rehabilitation credit) (Form IT-212, line 35)	.00	.00	.00
Low-income housing credit (Form DTF-624, line 22)	.00	.00	.00
QETC capital tax credit (Form DTF-622, line 29)	.00	.00	.00
QEZE tax reduction credit (Form IT-604, line 33 or line 66)	.00	.00	.00
Rehabilitation of historic properties credit (Form IT-238, line 20)	.00	.00	.00
Solar energy system equipment credit (Form IT-255, line 7)	.00	.00	.00
Special additional mortgage recording tax credit (Form IT-256, line 15)	.00	.00	.00
Taxicabs and livery service vehicles accessible to persons with disabilities credit (for purchases or costs incurred before January 1, 2011) (Form IT-239, line 5)	.00	.00	.00
ZEA wage tax credit (Form IT-601.1, line 8)	.00	.00	.00
1 Column totals ▶	.00	.00	.00

2 Nonrefundable credits subject to deferral (enter the amount from line 1, column B)	2	.00
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Schedule B – Refundable credits subject to deferral

A Credit name credit form number and line number	B Amount of credit subject to deferral	C Amount of credit allowed to be used or refunded (column B × line 6)	D Amount of credit deferred (column B – column C)
Biofuel production credit (Form IT-243, line 13)	.00	.00	.00
Brownfield credits			
Brownfield redevelopment tax credit (Form IT-611, line 28)	.00	.00	.00
Brownfield redevelopment tax credit (Form IT-611.1, line 28)	.00	.00	.00
Remediated brownfield credit for real property taxes (Form IT-612, line 18)	.00	.00	.00
Environmental remediation insurance credit (Form IT-613, line 11)	.00	.00	.00
Clean heating fuel credit (Form IT-241, line 10)	.00	.00	.00
Conservation easement credit (Form IT-242, line 10)	.00	.00	.00
Empire State commercial production credit (Form IT-246, line 15)	.00	.00	.00
EZ investment tax credit (ITC) (including EZ employment incentive credit) (Form IT-603, line 29)	.00	.00	.00
EZ wage tax credit (Form IT-601, line 40)	.00	.00	.00
FSI EZ ITC (including FSI EZ employment incentive credit) (Form IT-605, line 34)	.00	.00	.00
FSI ITC (including FSI employment incentive credit) (Form IT-252, line 35)	.00	.00	.00
Historic barn rehabilitation credit (see Investment credit)			
Historic homeownership rehabilitation credit (Form IT-237, line 8)	.00	.00	.00
Investment credit (including employment incentive credit, retail enterprise credit, and historic barn rehabilitation credit) (Form IT-212, line 37)	.00	.00	.00
QETC employment credit (Form DTF-621, line 27)	.00	.00	.00
QEZE credit for real property taxes (Form IT-606, line 24 or line 52)	.00	.00	.00
Security officer training credit (Form IT-631, line 5)	.00	.00	.00
Special additional mortgage recording tax credit (Form IT-256, line 18)	.00	.00	.00
3 Column totals	.00	.00	.00
4 Refundable credits subject to deferral (enter the amount from line 3, column B)		4	.00
5 Total credits subject to deferral (add lines 2 and 4) – If line 5 is 2,000,000 or less, Stop! You are not subject to a credit deferral. – If line 5 is more than 2,000,000 , complete line 6.		5	.00
6 Divide 2,000,000 by line 5 (carry the result to six decimal places)		6	

